



Trustees' Financial Summary

FY2015-16

Submit ID: 0460-06509478

**** Recalculated ****

22 Jefferson County

0460 Montana City Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Diane Smith **Phone #:** (406) 442-6779

(Signature)

(Date)

Chair, Board of Trustees: Marta Bertoglio

(Signature)

(Date)

County Superintendant Garry Pace

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
000	CSCT Program	LOCAL		
111	Miscellaneous State Grant	STATE		State
112	Miscellaneous State Grant	STATE		State
129	Title I, Part A, Improving Basic Programs	FEDERAL	2204603115	84.010A
307	Miscellaneous State Grant	STATE		State
408	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204606015	84.367
409	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2204606014	84.367
414	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
509	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
516	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
610	Medicaid	STATE		State
711	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A153326	84.358A
712	Miscellaneous State Grant	STATE		State
719	Miscellaneous State Grant	STATE		State
720	Miscellaneous State Grant	STATE		State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	249,879.49	33,002.32		4,297.27
02	Taxes Receivable - Real and Personal (120-149)	10,058.55	1,215.45		
03	Taxes Receivable - Protested (150-159)		0.02		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				270.80
06	Other Current Assets (190-210)				3,626.25
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	259,938.04	34,217.79		8,194.32
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10,058.55	1,215.47		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	120,509.88			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	129,369.61	33,002.32		8,194.32
52	TOTAL FUND BALANCE/EQUITY	249,879.49	33,002.32		8,194.32
53	TOTAL LIABILITIES AND FUND BALANCE	259,938.04	34,217.79		8,194.32

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,636.11	34,253.85	62,899.13	
02	Taxes Receivable - Real and Personal (120-149)	9.21			
03	Taxes Receivable - Protested (150-159)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,645.33	34,253.85	62,899.13	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	9.22			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			9,438.50	
48	Fund Balance for Budget	6,636.11	34,253.85	53,460.63	
52	TOTAL FUND BALANCE/EQUITY	6,636.11	34,253.85	62,899.13	
53	TOTAL LIABILITIES AND FUND BALANCE	6,645.33	34,253.85	62,899.13	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				5,000.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				5,000.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				5,000.00
52	TOTAL FUND BALANCE/EQUITY				5,000.00
53	TOTAL LIABILITIES AND FUND BALANCE				5,000.00

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,155.66	31,296.24	10,096.53	187,750.10
02	Taxes Receivable - Real and Personal (120-149)				4,296.71
03	Taxes Receivable - Protested (150-159)				0.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,155.66	31,296.24	10,096.53	192,046.83
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				4,296.73
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)			10,000.00	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22,155.66	31,296.24	96.53	187,750.10
52	TOTAL FUND BALANCE/EQUITY	22,155.66	31,296.24	10,096.53	187,750.10
53	TOTAL LIABILITIES AND FUND BALANCE	22,155.66	31,296.24	10,096.53	192,046.83

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	193,438.00	0.94		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	193,438.00	0.94		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	193,438.00	0.94		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	193,438.00	0.94		
53	TOTAL LIABILITIES AND FUND BALANCE	193,438.00	0.94		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			39,074.88	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			39,074.88	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			39,074.88	
52 TOTAL FUND BALANCE/EQUITY			39,074.88	
53 TOTAL LIABILITIES AND FUND BALANCE			39,074.88	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		242,496.79		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		242,496.79		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		242,496.79		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		242,496.79		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		242,496.79		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	903,547.63	908,435.15
1112	District Levy - Personal Property	3,193.08	2,509.65
1190	Penalties and Interest on Taxes	3,436.53	2,253.89
1510	Interest Earnings	563.05	12,495.87
1900	Other Revenue from Local Sources	4,910.57	1,180.30
3110	Direct State Aid	1,207,843.40	1,314,261.98
3111	Quality Educator	108,295.20	116,581.85
3112	At Risk Student	2,868.58	2,816.10
3113	Indian Education For All	9,526.80	10,189.44
3114	American Indian Achievement Gap	3,200.00	4,100.00
3115	State Spec Ed Allowable Cost Pymt to Districts	97,263.07	95,559.10
3116	Data For Achievement	7,005.00	9,760.00
3118	Natural Resource Development	8,607.29	14,754.69
3120	State Guaranteed Tax Base Aid	589,518.18	643,055.91
3444	State School Block Grant	129,823.60	129,823.60
3445	State Combined Fund School Block Grant	9,881.90	0.00
3446	SB96 Block Grant Reimbursement	3,543.38	0.00
3447	SB96 Combined Block Grant Reimbursement	2,165.16	0.00
6100	Material Prior Period Revenue Adjustments	4,324.07	2,880.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,099,516.49	3,270,657.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,372,252.10	1,431,704.91	
			2XX Personal Services - Employee Benefits	223,169.95	250,775.61	
			3XX Purchased Professional and Technical Services	3,400.00	785.00	
			4XX Purchased Property Services	9,198.20	7,987.34	
			5XX Other Purchased Services	9,428.29	10,705.74	
			6XX Supplies and Materials	54,625.58	65,493.51	
			8XX Other Expenditures	706.00	890.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	94,511.75	94,697.18	
			2XX Personal Services - Employee Benefits	13,789.39	12,303.54	
			6XX Supplies and Materials	1,313.22	596.83	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	112,031.07	118,207.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	18,673.45	22,531.70
			4XX Purchased Property Services	5,410.25	2,454.14
			6XX Supplies and Materials	57,977.43	130,403.13
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	159,915.89	175,002.58
			2XX Personal Services - Employee Benefits	32,331.38	35,176.27
			3XX Purchased Professional and Technical Services	16,062.63	17,928.63
			5XX Other Purchased Services	31,370.27	20,945.56
			6XX Supplies and Materials	6,124.88	3,255.41
			810 Dues and Fees	6,930.00	4,947.00
			8XX Other Expenditures	3,266.23	2,455.30
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	104,400.00	110,586.00
			2XX Personal Services - Employee Benefits	14,381.79	16,969.89
			5XX Other Purchased Services	1,588.33	1,075.58
			6XX Supplies and Materials	1,900.23	525.84
			810 Dues and Fees	425.00	850.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	49,350.00	61,704.17
			2XX Personal Services - Employee Benefits	7,915.53	8,907.65
			5XX Other Purchased Services	0.00	90.00
			810 Dues and Fees	0.00	300.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	47,728.33	14,633.89
			2XX Personal Services - Employee Benefits	10,946.52	1,624.60
			4XX Purchased Property Services	183,939.93	206,814.59
			5XX Other Purchased Services	8,121.00	14,021.00
			6XX Supplies and Materials	19,403.76	23,540.61
			7XX Property and Equipment Acquisition	0.00	441.09
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	11,866.09	12,073.65
			850 Interest on Debt	1,652.63	1,916.70
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	178,813.20	193,991.21
			2XX Personal Services - Employee Benefits	42,524.48	45,321.51
			3XX Purchased Professional and Technical Services	3,291.68	4,114.59
			6XX Supplies and Materials	2,227.57	16,575.10
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	5,474.76	5,681.49



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	29,894.22	31,326.50
			2XX	Personal Services - Employee Benefits	3,966.32	4,479.59
			6XX	Supplies and Materials	464.82	2,323.93
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX	Personal Services - Salaries	3,000.00	2,000.00
			2XX	Personal Services - Employee Benefits	1.14	6.30
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	16,200.00	14,600.00
			2XX	Personal Services - Employee Benefits	62.50	62.70
			6XX	Supplies and Materials	1,817.31	5,078.79
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	41,540.19	28,482.75
			2XX	Personal Services - Employee Benefits	14,286.06	7,771.58
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,039,671.35	3,252,137.68	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					110,849.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,270,657.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,252,137.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	120,509.88	Less Last Year	0.00	(4b)	120,509.88	
					120,509.88	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					249,879.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	118,505.16	127,532.58
	1112 District Levy - Personal Property	363.69	350.31
	1190 Penalties and Interest on Taxes	329.29	278.43
	1510 Interest Earnings	9.12	1,083.66
	2220 County On-Schedule Trans Reimb	11,456.27	11,502.00
	3210 State On-Schedule Trans Reimb	11,544.14	11,502.00
	3444 State School Block Grant	2,328.47	2,328.47
	3446 SB96 Block Grant Reimbursement	448.19	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>144,984.33</u>	<u>154,577.45</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	4,000.00	0.00
		27XX	Student Transportation Services		
			3XX Purchased Professional and Technical Services	0.00	807.75
			5XX Other Purchased Services	117,600.00	124,081.99
			6XX Supplies and Materials	8,916.15	5,101.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>130,516.15</u>	<u>129,991.64</u>

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	8,416.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	154,577.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129,991.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,002.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	119,617.09	119,401.00
	1632 Daily Adult Sales	5,478.45	0.00
	1900 Other Revenue from Local Sources	157.35	479.89
	3220 State Food Services Match	681.91	270.80
	4550 Federal Child Nutrition	45,478.54	34,540.65
	6100 Material Prior Period Revenue Adjustments	44.85	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		171,458.19	154,692.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	26,193.30	42,452.52
			2XX	Personal Services - Employee Benefits	11,415.51	21,814.86
			3XX	Purchased Professional and Technical Services	4,033.77	250.00
			4XX	Purchased Property Services	3,622.90	5,217.09
			5XX	Other Purchased Services	1,661.12	772.81
			6XX	Supplies and Materials	109,859.37	82,400.20
			8XX	Other Expenditures	82.85	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				156,868.82	152,907.48	

Schedule Of Changes Worksheet				Fund Code 12
Beginning Fund Balance				6,409.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				154,692.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				152,907.48 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				8,194.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	262.04	37.48
	1190 Penalties and Interest on Taxes	6.63	5.33
	1510 Interest Earnings	19.29	27.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		287.96	70.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	5,148.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,148.00	0.00	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					6,565.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,636.11 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	24.96	95.90
	2240 County Retirement Distribution	387,675.68	384,429.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		387,700.64	384,525.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	230,673.46	245,115.70	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	15,370.97	15,432.69	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	16,936.25	18,083.51	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	26,020.70	28,279.36	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	17,173.78	18,118.16	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	7,675.33	9,609.18	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,328.56	1,999.73	
		4XXX	Facilities Acquisition and Construction Services			
			2XX Personal Services - Employee Benefits	159.09	0.00	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	29,748.90	33,630.31	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,123.21	4,225.81	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	496.50	332.40	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,024.26	1,655.88	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	10,339.06	11,078.80	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>368,070.07</u>	<u>387,561.53</u>
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					37,290.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					384,525.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					387,561.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					34,253.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
000 CSCT Program		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	120,907.15
111 Miscellaneous State Grant		
	1900 Other Revenue from Local Sources	30,513.67
112 Miscellaneous State Grant		
	3290 State - Other State Grants	763.99
129 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	23,495.00
307 Miscellaneous State Grant		
	1900 Other Revenue from Local Sources	28.00
408 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,519.00
414 IDEA Part B (Trans from Coop)		
	1900 Other Revenue from Local Sources	1,082.71
509 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	7,321.00
516 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	4,000.00
610 Medicaid		
	3357 Montana Administrative Claiming Reimbursement	6,719.23
711 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	40,681.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>241,030.75</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
000 CSCT Program					
	329 State Miscellaneous Grants				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		120,907.15
			000 Subtotal		<u>120,907.15</u>
111 Miscellaneous State Grant					
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		4,558.62
			111 Subtotal		<u>4,558.62</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
112	Miscellaneous State Grant				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials		763.99
			112 Subtotal		763.99
129	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		18,000.00
			2XX Personal Services - Employee Benefits		5,494.80
			129 Subtotal		23,494.80
307	Miscellaneous State Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		60.00
			307 Subtotal		60.00
408	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,750.00
			2XX Personal Services - Employee Benefits		783.61
			5XX Other Purchased Services		750.00
			408 Subtotal		6,283.61
409	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			8XX Other Expenditures		256.00
			409 Subtotal		256.00
414	IDEA Part B (Trans from Coop)				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		500.00
			2XX Personal Services - Employee Benefits		82.71
			414 Subtotal		582.71
509	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,321.00
			509 Subtotal		7,321.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
516	IDEA Part B (Trans from Coop)				
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,000.00
			516 Subtotal		4,000.00
711	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		40,681.00
			711 Subtotal		40,681.00
712	Miscellaneous State Grant				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			5XX Other Purchased Services		2,220.00
			712 Subtotal		2,220.00
719	Miscellaneous State Grant				
	367 OTO Full-time Kindergarten Start-up				
	1XXX Instruction				
			6XX Supplies and Materials		79.59
			719 Subtotal		79.59
720	Miscellaneous State Grant				
	366 OTO Capital Invest & Deferred Maintenance				
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		9,358.91
			720 Subtotal		9,358.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					220,567.38

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					32,997.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					241,030.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					220,567.38 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	9,438.50	Less Last Year	0.00	(4b)	9,438.50
					9,438.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,899.13 (5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 CSCT Program	120,907.15	120,907.15	0.00
111 Miscellaneous State Grant	30,513.67	4,558.62	25,955.05
112 Miscellaneous State Grant	763.99	763.99	0.00
129 Title I, Part A, Improving Basic Programs	23,495.00	23,494.80	0.20
307 Miscellaneous State Grant	28.00	60.00	-32.00
408 Title II, Part A, Teacher/Principal Train/Recruit	5,519.00	6,283.61	-764.61
409 Title II, Part A, Teacher/Principal Train/Recruit	0.00	256.00	-256.00
414 IDEA Part B (Trans from Coop)	1,082.71	582.71	500.00
509 IDEA Part B (Trans from Coop)	7,321.00	7,321.00	0.00
516 IDEA Part B (Trans from Coop)	4,000.00	4,000.00	0.00
610 Medicaid	6,719.23	0.00	6,719.23
711 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	40,681.00	40,681.00	0.00
712 Miscellaneous State Grant	0.00	2,220.00	-2,220.00
719 Miscellaneous State Grant	0.00	79.59	-79.59
720 Miscellaneous State Grant	0.00	9,358.91	-9,358.91
Total	241,030.75	220,567.38	20,463.37



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>5,000.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,000.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28	
PRC	Revenue		2015 Value	2016 Value
	3281 State Technology Aid		2,837.07	2,969.37
	3445 State Combined Fund School Block Grant		0.00	9,881.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>2,837.07</u>	<u>12,851.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		222X Educational Media Services				
			6XX Supplies and Materials		0.00	7,480.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>	<u>7,480.00</u>

Schedule Of Changes Worksheet						Fund Code 28	
Beginning Fund Balance						16,784.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,851.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,480.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,155.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	14,881.60	14,117.50
	1925 Innovative Education Payment	0.00	9.81
	6100 Material Prior Period Revenue Adjustments	506.39	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,387.99	14,127.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	200.00	802.70
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	1,200.00	1,450.00
			2XX	Personal Services - Employee Benefits	0.44	2.02
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			5XX	Other Purchased Services	4,338.89	2,154.25
			6XX	Supplies and Materials	4,522.18	1,567.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,261.51	5,976.63	

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						23,145.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,127.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,976.63 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						31,296.24 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

45 - Permanent Endowment Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 45

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	28.07	42.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>28.07</u>	<u>42.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 45

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 45

Beginning Fund Balance					10,053.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					42.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,096.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	579,644.29	446,462.63
	1112 District Levy - Personal Property	1,897.81	1,291.20
	1190 Penalties and Interest on Taxes	1,250.86	1,033.98
	1510 Interest Earnings	1,326.95	15,337.40
	1900 Other Revenue from Local Sources	0.01	0.00
	3120 State Guaranteed Tax Base Aid	53,509.98	36,375.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		637,629.90	500,500.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	410,000.00	420,000.00
			850 Interest on Debt	163,635.00	154,175.00
			860 Agent Fees/Issuance Costs	9,500.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				583,135.00	575,175.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	262,424.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	500,500.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	575,175.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	187,750.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	936.60	899.09
	6100 Material Prior Period Revenue Adjustments	649.40	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,586.00	899.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	2,445.00	0.00
			2XX Personal Services - Employee Benefits	0.93	0.00
			4XX Purchased Property Services	0.00	6,215.00
			6XX Supplies and Materials	0.00	16,377.73
		4XXX	Facilities Acquisition and Construction Services		
			1XX Personal Services - Salaries	1,000.00	0.00
			2XX Personal Services - Employee Benefits	0.37	0.00
			7XX Property and Equipment Acquisition	513,390.05	31,996.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				516,836.35	54,588.90

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					247,127.81 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					899.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					54,588.90 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					193,438.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		6.97	2.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>6.97</u>	<u>2.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		0.00	1,405.00
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition		0.00	1,091.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>	<u>2,496.83</u>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						2,495.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,496.83	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	30,625.47	31,477.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30,625.47</u>	<u>31,477.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	27,924.29	28,514.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>27,924.29</u>	<u>28,514.16</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	36,111.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,477.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,514.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,074.88	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	72,330.64	82,951.94
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,649,549.39	1,559,361.14
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	18,842.17	4,787.78
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	94.82	193.77
XX	XXX 26XX 41X	Energy Utility Services	72,834.92	75,110.74
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	71,301.04	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	898,551.28	42,446.91
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	5,148.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	73,785.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	73,785.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	24,595.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	106,251.27
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	265,683.90
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	193,991.21	0.00	0.00	0.00	0.00
280	1XXX	2XX	45,321.51	0.00	0.00	0.00	0.00
280	1XXX	3XX	4,114.59	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	16,575.10	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,681.49	0.00	0.00	0.00	0.00
Totals			265,683.90	0.00	0.00	0.00	0.00

265,683.90

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	570,611.55	0.00	0.00	0.00	570,611.55
Land Improvements	1,351,876.56	0.00	0.00	0.00	1,351,876.56
Buildings	9,470,275.90	0.00	25,794.00	22,791.00	9,473,278.90
Machinery and Equipment	154,139.66	0.00	8,468.00	0.00	162,607.66
Totals at Historical Cost	11,546,903.67	0.00	34,262.00	22,791.00	11,558,374.67
Depreciation					
Improvement Accum	250,062.66	0.00	46,258.62	0.00	296,321.28
Building Accum	1,902,530.15	0.00	210,243.97	19,535.15	2,093,238.97
Machinery and Equipment Accum	58,982.84	0.00	8,292.85	0.00	67,275.69
Total Accumulated Depreciation	2,211,575.65	0.00	264,795.44	19,535.15	2,456,835.94
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	9,335,328.02	0.00	-230,533.44	3,255.85	9,101,538.73

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	658.87	0.00	0.00
Support Services Staff (22XX)	892.20	0.00	0.00
Operations and Maintenance (26XX)	2,025.33	0.00	0.00
Food Service (31XX)	2,126.52	0.00	0.00
Extracurricular (34XX, 35XX)	975.00	0.00	0.00
Unallocated	258,117.52	0.00	0.00
 Total Depreciation for FY2016	 264,795.44	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	201,201.92	0.00	0.00	6,621.46	194,580.46	0.00	194,580.46
Loans Payable	156,380.20	0.00	12,073.65	0.00	144,306.55	12,284.79	132,021.76
Other Post Employment Benefits	206,024.00	0.00	0.00	0.00	206,024.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	563,606.12	0.00	12,073.65	6,621.46	544,911.01	12,284.79	326,602.22
Bond(s)							
06/10/2014	910,000.00	0.00	175,000.00	0.00	735,000.00	175,000.00	560,000.00
02/07/2013	5,335,000.00	0.00	245,000.00	0.00	5,090,000.00	245,000.00	4,845,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	6,245,000.00	0.00	420,000.00	0.00	5,825,000.00	420,000.00	5,405,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	223,897.13	70,896.30	0.00	294,793.43
Net Pension - TRS	2,314,882.00	270,362.00	0.00	2,585,244.00